



CLAIM FOR NEW CONSTRUCTION
EXCLUSION FROM SUPPLEMENT ASSESSMENT

FOR ASSESSOR'S USE ONLY	
Received	_____
Approved	_____
Denied	_____
Reason for Denial	_____

Donald E. Williamson
San Bernardino County Assessor 172
West Third Street
San Bernardino, CA 9 2415-0310
(909) 387-8307

THIS FORM MUST BE FILED WITH THE ASSESSOR
PRIOR TO OR WITHIN 30 DAYS OF THE DATE OF COMMENCEMENT OF CONSTRUCTION

GENERAL INFORMATION

Section 75.12 of the California Revenue and Taxation provides that, “.... any real property on which new construction is completed . . . ” and which qualifies for the exclusion under Section 75.12...” shall not be added to the supplemental roll until the date that (the) property, in whole or in part . . .

- (a) changes ownership,
- (b) is rented or leased, (or)
- (c) is occupied or otherwise used by the owner or with the owner's consent ...” except as a “...model home or other use as is incidental to an offer for a change of ownership,” " whichever comes first.

This exclusion applies “ . . . only if the owner notifies the assessor in writing, **prior to or within 30 days of the date of commencement of construction**, that he or she offers or intends to offer that property for sale or other change of ownership, and does not intend to rent, lease, occupy or otherwise use that property, except (as) model homes or other use as is incidental to an offer for a change of ownership, and the owner requests the application of this section."

The owner of any real property granted this exclusion shall notify the assessor within 45 days of the earliest date that any of the following occur:

- (a) The property changes ownership or is subject to an unrecorded contract of sale;
- (b) The property is rented or leased;
- (r) The property is occupied and the occupancy of the property is other than as a model home or incidental to an offer for a change of ownership.

Failure to notify the assessor within the prescribed time period may result in a penalty of one hundred dollars (\$100) or 10% of the taxes applicable to the new base year value, whichever is greater, not to exceed two thousand five hundred dollars (\$2,500).

OWNERSHIP INFORMATION

Real Property Owner _____

D.B.A. _____

Mailing Address _____

Telephone Number (8:00 a.m. to 5:00 p.m.) (_____) _____

List the legal description and/or Assessor's Parcel number for each property for which you are claiming an exclusion on the back of this form. (If additional space is needed, a separate page may be attached, but please be sure to use the same format as shown.)

[illegible]

STATEMENTS

I currently offer, or intend to offer, the property for sale or other change in ownership and do not intend to rent, lease, occupy, or otherwise use the property, except as model homes or other use as is incidental to an offer for a change of ownership.

I understand that the construction exclusion shall apply only to the Supplemental Assessment regarding new construction on this property and shall not preclude the reassessment of any such property on the assessment roll for the succeeding January 1 lien dates or to any other supplemental assessments on this property, which may occur at a later time.

I certify (or declare) under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.

Signature _____.

NOTE: Only the owner or a co-owner of the above-described property (including a purchaser under contract of sale) or his legal representative may sign.